

|   |               |   |                   |
|---|---------------|---|-------------------|
| <b>Process Name:</b> Projects/Grants  |               | <b>Process Identifier:</b> PG   |                   |
| <b>Sub-Process Name:</b> Cost Allocation  |               | <b>Sub-Process Identifier:</b> PG-3   |                   |
| <b>Sub-Process Purpose and Objectives:</b> To allocate identified costs to multiple indexes/grants.   |               |   |                   |
| <b>Sub-Process Description:</b> The State uses STARS to make allocation entries across multiple indexes/grants.<br><br>An agency determines the need for cost allocation. The agency identifies what is being allocated and how it is to be allocated. The agency keys the information in cost allocation tables in STARS. The allocation activity can be financial or statistical. These cost allocations are either Fixed Percentage or Direct Pool, based on the activity. The agency also sets up the run control table in STARS for the monthly allocation run. These allocations are automatically posted in STARS and an activity report is produced for the agencies. |               |   |                   |
| <b>Sub-Process Trigger(s):</b> <ul style="list-style-type: none"><li>Indirect cost to be allocated.</li></ul>   |               | <b>Key Sub-Process Participants:</b> <ul style="list-style-type: none"><li>Agency</li></ul> |                   |
| <b>Inputs:</b>  |               |   |                   |
| <b>Input</b>  | <b>Format</b> | <b>Volume/Time</b>  | <b>Suppliers</b>  |
| Allocation Table  | STARS         | 5 Agencies, 28 divisions  | N/A               |
| Monthly Activity  | STARS         | 54,000 sequences/year   | N/A               |
|   |               |   |                   |
| <b>Outputs:</b>   |               |   |                   |
| <b>Output</b>   | <b>Format</b> | <b>Volume/Time</b>  | <b>Recipients</b> |
| Monthly Allocation Activity Report  | Electronic    | Monthly   | Agency            |

|  |  |                                     |  |
|--|--|-------------------------------------|--|
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|  |  |                                     |  |
|  |  |                                     |  |
| <b>Performance Measures Tracked:</b>   |  |                                     |  |
| <b>Measure</b>   | <b>Approx. Value</b>   | <b>Target Value</b>                 |  |
| None   |  |                                     |  |
| <b>Laws, Regulations, and Policies That Govern Sub-Process:</b>  |  |                                     |  |
| <b>Current Sub-Process Issues/Problems:</b> Systems outside of STARS doing allocations. High level of complexity. Allocations can't cross divisions or agencies. |  |                                     |  |
| <b>Improvement Opportunities:</b>  |  |                                     |  |
| <b>Opportunity</b><br><i>Merge cells to link one Opportunity to multiple impacts)</i>  | <b>Organizational Impacts</b><br><i>(Individually list and describe laws [L] regulations [R], and policies [P], as well as cultural [C] considerations for each opportunity)</i>         |                                     |  |
| Allocations across divisions   | Possible Legal ramifications   | L                                   |  |
| Greater Flexibility with less complexity   | Possible training and control issues if allocations are allowed across divisions or agencies; some divisions and/or agencies may not want to have allocations across their organization. | C                                   |  |
|  |  |                                     |  |
| <b>Applications that Support the Sub-process</b>   |  |                                     |  |
| <b>Application Name(s)</b><br><i>(Internal name and vendor's name)</i>   | <b>Technology Description</b><br><i>(Programming vendor, language, platform, database, etc.)</i>   |                                     |  |
| Statewide Accounting and Reporting System (STARS)  | STARS is KPMG's mainframe governmental accounting system. It is written in COBOL and uses an IMS database.   |                                     |  |

